

How to apply HST to Girl Guide activities in Nova Scotia

**Please note that HST forms are to be used for all activities and transactions that take place after July 1, 2013.*

If your Unit, district, or area organizes a camp, event or other activity for your girls, the HST will apply to you.

Summary of HST rules (for Nova Scotia-based events)

- Charge 15% HST on the full participant fee charged for all camps, events, and other activities that your group is organizing, except for day activities that are attended primarily (meaning more than 50%) by girls under 14 years of age and adult trainings. Please include GGC NS's HST registration number, 118938554 RT0034, on the receipts or invoices.
- Expenses that are directly related to taxable activities (i.e. events where HST must be charged) are eligible for a 100% refund (Input Tax Credit (ITC)) of the HST paid.
- Generally, all expenses not related to a taxable activity are eligible for a rebate of 50% of the HST paid on those expenses (some exceptions apply-see GST/HST booklet).
- Do not charge HST on the rental fee charged on GGC properties (campsite, halls, etc), as a GGC, being a registered charity, is provided with an exemption on facility rentals.
- Do not charge HST on activities planned to take place internationally. CRA does not require HST to be charged on property supplied or services performed outside of Canada. This will include Guiding trips to other countries.

Tracking and reporting HST

- If your group is organizing an overnight event (or a day activity primarily for girls over aged 14), you should set up "HST Collected – Activities" and "HST Paid – Activities" accounts in your financial recordkeeping system (i.e. create new columns if you are using spreadsheets).
- You will need to complete and submit the new HST remittance form monthly along with a cheque for the applicable HST, if appropriate. Reports are due monthly on the 15th of the following month (e.g. the November report is due on December 15th) to the provincial office by the Areas, District or Units.
- Fees for activities/events organized by NS Council will include HST (where applicable) to the participants. Please note that, if an Area, District or Unit should pay any or all of the registration fee on behalf of the participants, the HST portion of the fee cannot be claimed as a rebate; this is considered to be an internal transaction of GGC, similar to a store transaction.

Examples of HST calculations

1. **Fee plus HST:** You are taking your group for a two-night camp. The event registration fee is \$25 per girl plus HST. HST is calculated at $\$25 \times 15\% = \3.75 for a total fee of \$28.75 per girl; in this example, \$25 will be available to cover the event costs and the \$3.75 HST will be reported and submitted. HST paid out on the camp costs (i.e. activity supplies, etc.) can be claimed as a 100% ITC.
2. **HST included in fee:** You are taking your group for a two-night camp. The event registration fee is \$28 per girl including HST. HST is calculated at $\$28 \times 15 / 115 = \3.65 per girl, the \$24.35 balance of the fee will be available to cover the event costs. HST paid out on the event costs (i.e. activity supplies, etc.) can be claimed as a 100% ITC.
3. **HST exempt:** You are arranging a one day event for your Ember (primarily under 14 years of age). The event registration fee is \$5 per girl, HST will not apply. HST paid out on the event costs (i.e. activity supplies, etc.) can be claimed as a 50% rebate.